

**DEPARTMENT OF STATE REVENUE****LETTER OF FINDINGS NUMBER: 42-20050386****IFTA****For Tax Years 2002-03**

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**ISSUE****I. IFTA—Audit Method**

**Authority:** IFTA VI.A.3

Taxpayer protests the method used to audit IFTA filing.

**STATEMENT OF FACTS**

Taxpayer operates a charter bus company and construction company in Indiana, with bus operations in various states. As the result of an audit, the Indiana Department of Revenue ("Department") issued proposed assessments for International Fuel Tax Agreement ("IFTA") fees for the years 2002 and 2003. Taxpayer protests these assessments. Further facts will be supplied as required.

**I. IFTA—Audit Method****DISCUSSION**

Taxpayer protests the Department's assessment of IFTA fees. Taxpayer states in its protest letter that the Department used incorrect methodology to calculate several factors in reaching the assessments. Taxpayer has provided no documentation or analysis beyond the mere assertion that the Department is wrong. The Department refers to IFTA VI.A.3, which states in relevant part:

The assessment made by a base jurisdiction pursuant to this procedure shall be presumed to be correct, and in any case where the validity of the assessment is drawn into question, the burden shall be on the licensee to establish by a fair preponderance of the evidence that the assessment is erroneous or excessive.

Taxpayer has not met the burden of establishing by a fair preponderance of evidence that the assessments are erroneous or excessive, as required by IFTA VI.A.3. Taxpayer has not provided any documentation or analysis in support of its protest.

**FINDING**

Taxpayer's protest is denied.

WL/JM/DK 062702